



ఆంధ్రప్రదేశ్ రాజ పత్రము
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AMARAVATI, MONDAY, DECEMBER 14, 2020

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NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

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CHIEF COMMISSIONER OF STATE TAX
ANDHRA PRADESH, EDUPUGALLU, VIJAYAWADA.

CCST Ref. No.CCW/GST/74/2015.

Date: 04/11/2020.

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
NOTIFICATION OF THE NUMBER OF HSN DIGITS REQUIRED TO BE
MENTIONED ON TAX INVOICE.

- Ref : 1. CCT's Ref.No.CCW/GST/74/2015-A-1, Published in the Andhra Pradesh
Gazette No. 36, Part II Extraordinary, Dated: 30.6.2017.
2. From the GOI, Ministry of Finance, Department of Revenue, CBIC,
Notification No. 78/2020-Central Tax, Dated: 15-10-2020.

ORDER:-

In exercise of the powers conferred by the first proviso to rule 46 of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Chief Commissioner, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment in the notification of the Chief Commissioner of State Tax, No CCT's Ref.No.CCW/GST/74/2015-A-1, published in the Andhra Pradesh Gazette No. 36, Part II Extraordinary, Dated: 30.6.2017, namely:-

AMENDMENT

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

“TABLE

Serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

PEEYUSH KUMAR,
Commissioner.

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